

# **INFORMATION FOR SOFTWARE DEVELOPERS**

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#### SECTION 1: INTRODUCTION

The Missouri Department of Revenue (MODOR) accepts electronically filed Individual Income Tax returns. This program is in conjunction with the Internal Revenue Service's (IRS) existing Electronic Filing System.

The Missouri return will be transmitted to the IRS with the taxpayer's federal data. The MODOR will then retrieve the State information from the IRS.

The purpose of this guide is to assist the software developer in preparing the tax data for electronic filing. Other publications from the MODOR and the IRS will explain the policies and procedures that will be a part of this program.

File specifications, layouts, and testing procedures follow the standards defined by the NACTP (National Association of Computerized Tax Processors). Developers who are not members of the NACTP are encouraged to review these standards. More information is available at: http://www.nactp.org/.

## SECTION 2: OVERVIEW OF 2003 CHANGES (*Please read carefully*)

All changes will have 'Yes' and the date of the change in the far left hand column. All changes within that section will be bolded.

- 1. 061703. MO-CR was changed to report primary and spouse on the same form with additional state credits reported using a second occurrence.
- 2. 062403. Added Field 615 and 620 to Generic Record, General Revenue Contribution and Worker's Memorial Contribution, and adjusted surrounding fields in the Generic Record to accommodate.
- 3. Removed Self-Employment Health Insurance Deduction (Field 455).
- 4. Removed Number of Residents Field from MO-CRP (MO-CRP Field 020).
- 5. 090303. Restored Number of Residents Field to MO-CRP(MO-CRP Field 020, field is valid only if Status 7).

#### SECTION 3: CONTACT PERSONNEL

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#### SECTION 4: ACKNOWLEDGEMENT SYSTEM

The Missouri acknowledgment system is designed to inform transmitters that the Missouri return has been retrieved and the return is being processed by the MODOR.

Upon receipt of the Missouri return from the IRS, the MODOR will generate a record and post the record for retrieval by transmitters.

Transmitters are encouraged to retrieve their acknowledgment records regularly. Transmitters should notify their EROs of the return's acceptance within five (5) working days after obtaining the acknowledgment.

**NOTE:** All transmitters will be allowed to perform state testing to ensure they can access and retrieve the state acknowledgment records.

# SECTION 5: MISSOURI LIST OF EXCLUSIONS FROM FILING ELECTRONICALLY

- 1. Returns and schedules excluded by the IRS in Publication 1345, Section 18
- 2. Amended returns
- 3. MO-1040 with any miscellaneous credits (Form MO-TC)
- 4. MO-1040 with an Enterprise Zone Income Modification
- 5. MO-1040 with entry on Line 29:

Recapture of Low Income Housing Credit (Form 8611)

- 6. MO-CR with more than two states per taxpayer
- 7. If a taxpayer files a MO-1040 with a filing status of Married Filing Combined, but wishes to file a MO-PTS separately, it is recommended that the taxpayer file using a paper form. This situation would occur if the taxpayers were married but lived separately for the entire year (ex. One spouse was confined to a nursing home or managed care facility).

#### SECTION 6: GENERAL INFORMATION

The MO-1040 is the tax return document that will be accepted electronically.

Please note the following items:

- 1. Missouri will accept test returns beginning on Nov. 15, 2003. The testing system will be available through August 31, 2004. (Note: The beginning test date is subject to IRS availability and is subject to change. Notification will be given if the beginning test date changes. Testing outside the Fed/State retrieval system will be made available if necessary).
- 2. Please support all schedules, forms, and occurrences. It is important to customers and to the State of Missouri that customers are provided with a full range of services. (Note: If not supporting all forms, schedules, and occurrences, please inform the State of Missouri before the first test transmission).
- 3. A copy of the IRS's record layouts have not been included in this guide. This information is included in 'State Records' of the Internal Revenue Service Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns.
- 4. Data fields that do not require entry may be filled with spaces or zeros. Numeric fields should be zero filled and alphanumeric should be spaces.
- 5. Only whole dollar amounts should be entered on the MO-1040 return. When entering amounts (such as W-2s) where multiple amounts may need to be entered as a total, add the amounts together then round the total.
- 6. Percentage fields using the 12 character (11 numeric) fields will use the positions 9 through 11. No decimal point will be entered.

<b>EXAMPLES:</b>	100%	=	0000000100	49% =	0000000049
	27.43%	=	0000000027	10.5% =	0000000011
	7%	=	00000000007	6.2% =	0000000000

Note: Paper returns do allow for decimal places. If rounding figures on the Missouri return and schedules will significantly alter the tax or deduction, it is recommended that the taxpayer file a paper return.

7. When entering a return for a single taxpayer or a return with only one income, enter the amounts in the Y-Yourself fields.

- 8. Do not attach forms or schedules for which the taxpayer does not qualify or which is not to their advantage (Ex. MO-PTS which exceeds maximum income or calculates to zero).
- 9. Special instructions for Form MO-PTS and Form MO-CRP: If MO-CRP Field 025 is Status '5' (Low Income Housing, Line 8, Status E.), MO-CRP Field 035 (Line 9) cannot exceed 30% of MO-PTS Field 080 (Net Household Income, MO-PTS Line 10).
- 10. Federal Data A complete copy of the federal data must be included for use by MODOR. This information must be provided in the unformatted state records. The federal data should be identical to the IRS data with the exception of four characters. For these characters, a state record character should be substituted for the corresponding IRS value. The characters are as follows:

IRS CHARACTER	SUBSTITUTION CHARACTER	<u>ASCII HEX</u>	EBCDIC HEX
***	!!!!	21212121	5A5A5A5A
[	{	7B	CO
]	}	7D	DO
#	\$	24	5B

Each of the unformatted state records will provide 60 lines, each of which is 80 bytes in length. All 60 lines should be used before another unformatted state record is added. Any unused space within the 80-byte data line should be filled with blanks.

The federal data may be formatted using the IRS formatting requirements for variable length records or the IRS formatting requirements for fixed length records. A flag in alphanumeric field #305 will indicate the format utilized. The values are as follows:

'V' – Variable format 'F' – Fixed format

To construct the federal data, the MODOR will emulate the IRS procedures. After the data in the 80 byte 'form data lines' of the unformatted record has been expanded and joined into records, the end result should be identical to the IRS data records.

The IRS will permit a maximum of nine unformatted state records to be included with a return. If the taxpayer's federal data requires more than nine records, the return is not acceptable for Missouri electronic filing.

The IRS Summary Record does not have to be placed in the unformatted state record. If it is included, it will not be edited or processed by the MODOR.

Please refer to 'Federal/State Electronic Filing Specifications' of the Internal Revenue Service Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns for a description of the unformatted state record.

- 11. Missouri will request a separate test for online systems. If the provider supports both a preparer or retail product as well as an online system, only one return will be required to be transmitted. This return should have the 'Online' indicator (Field 049) set. It is requested that the provider contact Missouri with a release date for the online product. Upon notification, Missouri will provide a link to the provider's website from the State website.
- 12. Missouri will support filing of 'State-Only' returns. For various reasons, it is sometimes necessary for the State return to be sent separate from the Federal return. Missouri requests that a copy of the Federal return be included in the Unformatted record.

## Section 7: Return edits and Generic Record Layout

Note: If a Field is new or changed, it will have a 'Yes' in the 'New?' Field. The description fields have been kept brief for readability. The 'More Info?' box if for future use.

Field ID Length Type Description/Value New? Field No. More Info? Record Sentinel 1\*\*\*\*1 N/A 04 N/A Record ID Type 'STbbbb' 0000 06 AN Form Number 0001 06 ΑN '0001bb' 0002 Page Number 05 AN 'PG01b' 0003 Primary SSN 09 SSN of taxpayer. Must match Federal return. 0004 Filler1 01 Blank Form/Schedule '0000001' 0005 07 N Number State Code 02 'MO' 010 ΑN 011 City Code 02 ΑN No Entry State Only Return AN 'SO' if State Only 019 02 Indicator otherwise blank. 020 Declaration Control 14 DCN From Federal Number return. See sub-values below. 020-1 First two Positions 02 Ν 020-2 **EFIN** of Originator ID of Originator of 06 N Transaction '000-999' 020-3 Batch Number 03 Ν 020-4 Serial Number 02 '00-99 N '4' Year Digit Yes 020-5 01 060903 023 Return Sequence Must equal RSN in 16 N Number Federal 1040, 1040A or 1040EZ FTIN of Transmitter Flectronic Transmitter ID 023-1 05 N Number See sub-values below. Transmitter Use Field 023-2 02 Ν 023-3 Julian Date of 03 Ν Transaction Transaction Sequence 023-4 02 Ν '01-99' Number 023-5 Seguence Number of 04 '0001-9999' Ν Return State Return Indicator 024 01 N Direct Deposit = '1' else Yes blank. 025 State RTN Flag 01 No Entry Ν Routing/Transit 09 Routing/Transit Number 030 Number of Receiving bank. 032 State RTN Indicator Value = 0 if no State 01 Ν RTN present. Value = 1 if Routing

				number found on Federal
				Master File.
				Value = 2 if Routing
				number not found on
025	Danasit Assault	17	A N I	Master File.
035	Deposit Account	17	AN	Account number of
0.40	Observing Assessment	01	A N I	Receiving Entity
040	Checking Account?	01	AN	'X' if Checking else Blank
048	Savings Account?	01	AN	'X' if Savings else Blank
049	On-Line Return?	01	A	'O' if Online else Blank
050	State Numeric Area	27	N	Preparer Info. See sub
050.4	Down and COM/DTIM	00	N.	values below.
050-1	Preparer SSN/PTIN	09	N	SSN or PTIN of Preparer
050-2	Preparer EIN	09	N	Federal EIN of Preparer
050-3	Preparer ZIP	05	N	ZIP Code
050-4	Preparer ZIP + 4	04	N	ZIP + 4
052	State Alphanumeric	93	AN	Preparer Info. See sub-
050.4	Area			values below.
052-1	Mail Box ID	05	AN	Mail Box of Transmitter
052-2	Paid Preparer/Firm	35	AN	Name of Paid Preparer or
050.0	Name	0.0		Firm Name.
052-3	Preparer Street	30	AN	Address of Preparer
050.4	Address	0.0		
052-4	Preparer City	20	AN	
052-5	Preparer State	02	AN	
052-6	Self-Employed	01	AN	
055	Indicator	00	N.I.	LC Manufact Etting
055	Secondary SSN	09	N	If Married Filing
0/0	(Spouse)	25	A N I	Combined must be filled.
060	Name Line 1	35	AN	See sub-values
060-1	Primary Last Name	32	AN	
060-2	Primary Suffix	03	AN	Coo cub values
065	Name Line 2	35	AN	See sub-values
065-1	Secondary Last Name	32	AN	
065-2	Secondary Suffix	03	AN	Coo oub volus
070	Name Line 3	35	AN	See sub-values
070-1	Primary First Name	16	AN	
070-2	Primary Middle Initial	01	AN	
070-3	Secondary First Name	16	AN	
070-4	Secondary Middle	01	AN	
070 5	Initial	01	4.0	Disale
070-5	Blank	01	AN	Blank
075	Street Address	35	AN	No Punctuation, use Post
				Office or Federal
077	Familian Ol 1 A 1 1	2.5	4 5 1	abbreviations.
077	Foreign Street Address	35	AN	If return has a foreign
				address, this field should
				be used instead of Field
000	In Come Of Name	25	0.01	075.
080	In Care Of Name	35	AN	Enter In Care Of Name
005	014	00	0.01	from Return if applicable.
085	City	22	AN	Use Post Office

					Standards.	
	087	Foreign City, State or	35	AN	If return has a foreign	
		Province			address, this field should	
					be used instead of Field	
					085.	
	090	City Code	05	N	No Entry	
	095	State Code	02	AN	Use Post Office	
					Standards.	
	098	Foreign Country	22	Α	Name of Foreign	
					Country.	
	100	ZIP Code	12	N	1 <sup>st</sup> 5 Digits must be valid	
					ZIP Code. Last 7 digits	
					must be zero filled if not	
	105	County	20	AN	used. No Hyphens. See Appendix A.	
	110	County Code	05	N	No Entry	
	115	Telephone Number	12	AN	Must be full 10-digit	
	113	relephone Number	12	AIN	number. No Hyphens.	
	150	Federal Filing Status	01	N	No Entry	
	155	Total Federal	02	N	No Entry	
		Exemptions				
	160	Wages, Salaries, Tips	12	N	No Entry	
	165	Taxable Interest	12	N	No Entry	
	170	Tax Exempt Interest	12	N	No Entry	
	175	Dividends	12	N	No Entry	
	180	State Refund	12	N	No Entry	
	185	Taxable Social Security	12	N	No Entry	
		Benefits				
	190	KEOGH Plan/SEP	12	N	No Entry	
		Deduction				
	195	Adjusted Gross Income	12	N	Required from Federal	
					Return.	
	200	Standard/Itemized	12	N	No Entry	
	005	Deductions	10		N. F.	
	205	Earned Income Credit	12	N	No Entry	
	300	Alphanumeric Field 1	80	AN	See sub-values below.	
	300-1	Software Developer Code	10	AN		
	300-2	Paid Preparer Name	31	AN	IRS 1040, Sequence	
	300-2	raiu Freparei Naine	31	AIN	Number 1340	
	300-3	Preparer Phone	10	AN	Must be 10 digits.	
	300-3	Number	10	AIN	wast be to digits.	
	300-4	Non-Paid Preparer	13	AN	IRS 1040, Sequence	
					Number 1330	
	300-5	Preparer EIN	16	AN	Optional	
	305	Alphanumeric Field 2	80	AN	See sub-values below.	
	305-1	Federal Data Attached	01	AN	'V' if Variable	
					'F' if Fixed	
	305-2	Filing Type	01	AN	No Entry	
Yes	305-3	Tax Year	04	N	'2003'	
060903						
	305-4	Form Type	04	AN	'ESDE' if MO-PTS form	

				attached else 'EFLE'.
305-5	School District Code	03	N	See Appendix B.
305-6	Yourself 65 or Over	01	N	'1' if Primary Taxpayer 65 or over else Blank.
305-7	Spouse 65 or Over	01	N	'1' if Secondary Taxpayer 65 or over else Blank.
305-8	Yourself Blind	01	N	'1' if Primary Taxpayer Blind else Blank.
305-9	Spouse Blind	01	N	'1' if Secondary Taxpayer Blind else Blank.
305-10	100% Disabled Yourself	01	N	'1' if Primary Taxpayer 100% Disabled else Blank.
305-11	100% Disabled Spouse	01	N	'1' if Secondary Taxpayer 100% Disabled else Blank.
305-12	Non-Obligated Spouse Yourself	01	N	'1' if Primary Taxpayer not Obligated to pay Spouses State debts else Blank.
305-13	Non-Obligated Spouse	01	N	'1' if Secondary Taxpayer not Obligated to pay Spouses State debts else Blank.
305-14	Non-resident Athlete or Entertainer Yourself	01	N	'1' if Primary Taxpayer is a Non-resident Athlete or Entertainer else Blank.
305-15	Non-resident Athlete or Entertainer Spouse	01	N	'1' if Secondary Taxpayer is a Non-resident Athlete or Entertainer else Blank.
305-16	Filing Status	01	N	'1' if Single '2' if Claimed as a Dependent on another person's return '3' if Married Filing Combined '4' if Married Filing Separate '5' if Married Filing Separate, Spouse not filing '6' if Head of Household '7' if Qualifying Widow(er) with Dependent Child.
305-17	Authorized Box	01	N	'1' if Missouri DOR is authorized to discuss return with Preparer else Blank.
305-18	Extension	01	N	'1' if Federal extension attached for date of August 15 '2' if Federal extension

I				1	
				attached for date of October 15 '3' if Federal extension attached for date of December 15 Blank if No Federal Extension attached or Missouri Extension has	
305-19	MO-CR Indicator Yourself	01	AN	already been filed.  '1' if MO-CR is attached for Primary Taxpayer else	
305-20	MO-CR Indicator Spouse	01	AN	Blank.  '1' if MO-CR is attached for Secondary Taxpayer else Blank.	
305-21	MO-NRI Indicator Yourself	01	AN	'1' if MO-NRI is attached for Primary Taxpayer else Blank.	
305-22	MO-NRI Indicator Spouse	01	AN	'1' if MO-NRI is attached for Secondary Taxpayer else Blank.	
305-23	MO-A Indicator	01	AN	or Part 3 is attached else Blank. Please Note: If the taxpayer is not required to itemize and does not use Part 2 or Part 3, please do not set this indicator.	
305-24	MO-PTS Indicator	01	AN	'1' if MO-PTS is attached else Blank.	
305-25	Deceased Indicator (Primary)	01	AN	'1' if Primary Taxpayer is deceased. (Must meet IRS criteria for deceased taxpayer in ELF).	
305-26	Deceased Indicator (Secondary)	01	AN	'1' if Secondary Taxpayer is deceased. (Must meet IRS criteria for deceased taxpayer in ELF).	
305-27	Filler	46	AN	Filler	
310	Alphanumeric Field 3	80	AN	See Sub-values below.	
310-1	Missouri PIN Yourself	05	N	Federal PIN for Primary Taxpayer else Blank.	
310-2	MO-8453 Indicator Yourself	01	А	'1' if MO-8453 is used instead of PIN else Blank.	
310-3	Missouri PIN Spouse	05	N	Federal PIN for Secondary Taxpayer else Blank.	
310-4	MO-8453 Indicator Spouse	01	Α	'1' if MO-8453 is used instead of PIN else Blank.	
310-5	Filler	68	AN	Filler	
315	Alphanumeric Field 4	80	AN	Not Used.	

320	Alphanumeric Field 5	80	AN	Not Used.	
350	Federal Adjusted Gross Income Yourself	12	N	MO-1040 Line 1Y. If primary taxpayer has only income, from Federal Form 1040 Line 34, 1040A Line 21, 1040EZ Line 4 else Line 18Y of the Missouri Adjusted Gross Income Worksheet. (ELF Form RET 1040 Field # 0750).	
355	Federal Adjusted Gross Income Spouse	12	N	MO-1040 Line 1S. If secondary taxpayer had income, from Line 18Y of the Missouri Adjusted Gross Income Worksheet.	
360	Total Additions Yourself	12	N	MO-1040 Line 2Y. From MO-A Part 1, Line 5Y else zeroes.	
365	Total Additions Spouse	12	N	MO-1040 Line 2S. From MO-A Part 1, Line 5S else zeroes.	
370	Total Subtractions Yourself	12	N	MO-1040 Line 4Y. From MO-A Part 1, Line 11Y else zeroes.	
375	Total Subtractions Spouse	12	N	MO-1040 Line 4S. From MO-A Part 1, Line 11S else zeroes.	
380	Missouri Adjusted Gross Income Yourself	12	N	MO-1040 Line 5Y. From Line 1Y Plus Line 2Y Minus Line 4Y.	
385	Missouri Adjusted Gross Income Spouse	12	N	MO-1040 Line 5S. From Line 1S Plus Line 2S Minus Line 4S.	
390	Income Percentage Yourself	12	N	MO-1040 Line 7Y. From Line 5Y Divided by Line 6. (Fields 380/380 + 385)	
395	Income Percentage Spouse	12	N	MO-1040 Line 7S. From Line 5S Divided by Line 6. (Fields 385/380 + 385)	
400	Pension Exemption	12	N	MO-1040 Line 8. From MO-A Part 3, Line 9.	
405	Filing Status Exemption Amount	12	N	MO-1040 Line 9 based on Filing Status	
410	Federal Income Tax	12	N	MO-1040 Line 10. From Federal Form 1040 Line 54 Minus line 42 Minus line 63 plus line 2 of the child tax credit worksheet. (ELF Form	

					RET1040 Field 1130 Minus 918 Minus 1180 Plus line 2 of the child tax credit worksheet).
	415	Other Federal Tax	12	N	MO-1040 Line 11.
	420	Total Federal Tax	12	N	MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415)
	425	Federal Tax Deduction	12	N	MO-1040 Line 13. From MO-1040 Line 12. (Field 420) Cannot exceed \$5,000 for Single and \$10,000 for Married.
	430	Standard/Itemized Deductions	12	N	MO-1040 Line 14. If claiming Itemized Deductions, from MO-A Part 2, Line 11. If filing Standard Deduction use Federal Form 1040 Line 37. (ELF Form RET1040 Field 0789)
	435	Number of Dependents	12	N	MO-1040 Line 15 (Check box). From Federal Form 1040 or 1040A Line 6C. (ELF Form RET1040 Field 0240 + 0247 + 0350).
	440	Dependent Amount	12	N	MO-1040 Line 15. From MO-1040 Line 15 (Check box) Multiply by \$1200.
	445	Number of Dependents Age 65 or Older	12	N	MO-1040 Line 16 (Check box). Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or State funding.
	450	Dependent Amount Age 65 or Older	12	N	MO-1040 Line 16. From MO-1040 Line 16 (Check box) Multiply by \$1000
Yes 071603	455		12	N	No Entry.
	460	Long-Term Care Insurance Deduction	12	N	MO-1040 Line 17. If paid premiums for long-term care. From worksheet in 1040 instruction book. Cannot be a negative.
	465	Total Deductions	12	N	MO-1040 Line 18. From MO-1040 Line 8 Plus Line 9 Plus Line 13 Plus Line 14 Plus Line 15 Plus Line 16 Plus Line 17. (Sum of Fields 400, 405, 425,

				120 110 150 160)	
470	Sub-Total	12	N	430, 440, 450, 460)  MO-1040 Line 19. From  MO-1040 Line 6 Minus  Line 18. Must be >=0.  (Field 380 plus 385 less  465)	
475	Taxable Income Yourself	12	N	MO-1040 Line 20Y. From MO-1040 Line 19 Multiplied by Line 7Y. Must be >=0. (Field 470 Multiplied by Field 390)	
480	Taxable Income Spouse	12	N	MO-1040 Line 20S. From MO-1040 Line 19 Multiplied by Line 7S. Must be >=0. (Field 470 Multiplied by Field 395)	
485	Tax Yourself	12	N	MO-1040 Line 24Y. From Tax Table, Form MO-A, Page 1.	
490	Tax Spouse	12	N	MO-1040 Line 24S. From Tax Table, Form MO-A, Page 1.	
495	Resident Credit Yourself	12	N	MO-1040 Line 25Y. From Form MO-CR, sum of Line 11Y for primary taxpayer. (Form MO-CR, Sum of Field 125 with a '1' in Field 15)	
500	Resident Credit Spouse	12	N	MO –1040 Line 25S. From Form MO-CR, sum of Line 11S for secondary taxpayer. (Form MO-CR, Sum of Field 125 with a '1' in Field 20)	
505	Missouri Income Percentage Yourself	12	N	MO-1040 Line 26Y. '100' Else If Part Year Resident From Form MO-NRI, Part B Line 3. (Form MO-NRI, Field 85)	
510	Missouri Income Percentage Spouse	12	N	MO-1040 Line 26S. '100' Else If Part Year Resident From Form MO-NRI, Part B Line 3. (Form MO-NRI, Field 90)	
515	Tax on Lump Sum Distribution Yourself	12	N	MO-1040 Line 28Y. From Federal Form 4972 Line 30 Multiplied by 10%. (ELF Form FRM4972, Field # 0705 Multiplied by 10%)	
520	Tax on Lump Sum Distribution Spouse	12	N	MO-1040 Line 28S. From Federal Form 4972 Line 30 Multiplied by 10%.	

				/FL F F FDM4070
				(ELF Form FRM4972,
				Field # 0705 Multiplied
				by 10%)
525		12	N	No Entry
530	Tax Balance Subtotal Yourself	12	N	MO-1040 Line 29Y. From MO-1040 Line 24Y Minus Line 25Y Plus Line 28Y Else Line 27Y Multiplied by Line 26Y Plus Line 28Y. (Field 485 less 495
				Plus 515 else 485 Multiplied by 505 plus 515)
535	Tax Balance Subtotal Spouse	12	N	MO-1040 Line 29S. From MO-1040 Line 24S Minus Line 25S Plus Line 28S Else Line 24S Multiplied by Line 26S Plus Line 28S. (Field 490 Minus 500 plus 520 else 490 Multiplied by 510 plus 520)
540	Missouri Withholding	12	N	MO-1040 Line 31. From Form W-2 Line 18 or Form 1099-R Line 10.
545	Estimated Tax for 2003	12	N	MO-1040 Line 32. Enter the Total amount of Estimated Tax payments made for Tax Year 2003 from Form 1040ES.
550	Non-Resident Partner/Shareholder Withholding	12	N	MO-1040 Line 33. From Form MO-2NR, Line 8.
555	Non-Resident Entertainer Withholding	12	N	MO-1040 Line 34. From Form MO-2ENT, Line 5.
560	Amount Paid with Extension	12	N	MO-1040 Line 35. From Form MO-60.
565	Property Tax Credit	12	N	MO-1040 Line 37. From Form MO-PTS Line 14. (ELF Form FRMMOPTS Field # 115).
570		12	N	No Entry.
575		12	N	No Entry.
580	Total Payments and Credits	12	N	MO-1040 Line 38. From MO-1040 Line 31 Plus Line 32 Plus Line 33 Plus Line 34 Plus Line 35 Plus Line 37 . (Sum of Fields 540, 545, 550, 555, 560, 565)
585	Amount of Overpayment	12	N	MO-1040 Line 42. If Line 38 (Field # 580) is

					greater than Line 30 (Field # 530 Plus 535), Enter amount of Line 38 Minus Line 30.
	590	2004 Estimated Tax	12	N	MO-1040 Line 43. From MO-1040 Line 42, Amount of Overpayment to be applied to 2004 Estimated Tax. Cannot exceed Line 42.
	595	Children's Trust Fund (Charitable Contribution)	12	N	MO-1040 Line 44A. From MO-1040 Line 42, Amount of Overpayment to be applied to the Children's Trust Fund. Cannot exceed Line 42. Minimum of \$2 per taxpayer.
	600	Veteran's Trust Fund (Charitable Contribution)	12	N	MO-1040 Line 44B. From MO-1040 Line 42, Amount of Overpayment to be applied to the Veteran's Trust Fund. Cannot exceed Line 42. Minimum of \$2 per taxpayer.
	605	Elderly Home Delivered Meals Trust Fund (Charitable Contribution)	12	N	MO-1040 Line 44C. From MO-1040 Line 42, Amount of Overpayment to be applied to the Elderly Home Delivered Meals Trust Fund. Cannot exceed Line 42. Minimum of \$2 per taxpayer.
	610	Missouri National Guard Trust Fund (Charitable Contribution)	12	N	MO-1040 Line 44D. From MO-1040 Line 42, Amount of Overpayment to be applied to the Missouri National Guard Trust Fund. Cannot exceed Line 42. Minimum of \$2 per taxpayer.
New 062403	615	State General Revenue Fund	12	N	MO-1040 Line 44E. From MO-1040 Line 42, Amount of Overpayment to be applied to General Revenue Fund, cannot exceed Line 42. Minimum of \$2 per taxpayer.

New 062403	620	Worker's Memorial Fund	12	N	MO-1040 Line 44F. From MO-1040 Line 42, Amount of Overpayment to be applied to the Worker's Memorial Fund, cannot exceed Line 42. Minimum of \$2 per taxpayer.	
New 062403	625		12	N	No Entry.	
New 062403	630	Overpayment to be Refunded	12	N	MO-1040 Line 45. From MO-1040 Line 42 Minus Line 43 Minus Line 44A Minus Line 44B Minus Line 44C Minus 44D Minus Line 44E Minus Line 44F. (Field 585 less 590, 595, 600, 605, 610, 615, 620)	
New 062403	635	Amount of Underpayment	12	N	MO-1040 Line 46. If Line 38 (Field # 580) is Less than Line 30 (Field # 530 Plus 535), Enter amount of Line 30 Minus Line 38.	
New 062403	640	Estimated Tax Penalty	12	N	MO-1040 Line 47.	
New 062403	645	Total Amount Due	12	N	MO-1040 Line 48. From MO-1040 Line 46 Plus Line 47. (Field 620 plus 625)	
New 062403	650 through 925		672	N	No Entry.	
		Record Terminus	1	AN	<i>'#'</i>	

End of Generic Record.

## **Section 8: Missouri Unformatted Records**

Missouri Unformatted records include all attachments to the MO-1040, as well as a full copy of the Federal return. The Unformatted Missouri records are variable in length. Please do not pad fields with zeroes or spaces. All Missouri Unformatted records should have the appropriate Generic Record Indicator set and should be complete, sending accurate data to the MO-1040, followed by the Complete Federal Return and schedules.

Length Type Description/Value

More Info?

#### **Unformatted Record Main Header**

Field ID

Serial Number

Year Digit

New? Field No.

020-4

020-5

Yes

060903

		•		•
	Byte Count	04	N	'nnnn' Variable Length
				record
000	Record ID	06	AN	'STbbbb'
0001	Form Number	06	AN	'0002bb'
0002	Page Number	05	AN	'PG01b'
0003	Primary SSN	09	N	SSN of taxpayer. Must match Federal return.
0004	Filler	01		Blank
0005	Form/Schedule Number	07	N	'0000001'
0010	State Code	02	AN	'MO'
0011	City Code	02	AN	Blank
020	Declaration Control Number	14	N	DCN From Federal return. See sub-values below.
020-1	First two Positions	02	N	'00'
020-2	EFIN of Originator	06	N	ID of Originator of Transaction
020-3	Batch Number	03	N	'000-999'

02

01

Ν

Ν

'00-99'

'4'

#### Form MO-A

Note: The '1' indicator must be set in the Generic record when using this form (Field # 305-23) Please do not send any MO-A data if the taxpayer is not required to itemize. Differences between the Itemized deduction total and Line 10 of the MO-1040 will cause a delay in processing.

Length Type Description/Value New? Field No. Field ID More Info? Byte Count 04 N 'nnnn' Variable Length record AN <u>'IIII'</u> **Record Sentinel** 04 000 Record ID See Sub-Values Form ID 000-1 80 ΑN 'FRMMOA01' 000-2 Filler ΑN 02 Blanks 000-3 Form Occurrence 02 Ν '01' 'PG01b' 000-4 Page Number 05 ΑN SSN of Taxpayer. Must 000-5 SSN of Primary 09 Ν Taxpayer match Federal return 015 Not used 12 N **Interest Additions** MO-A Part 1, Line 1Y. 020 12 Ν Yourself Interest on State and Local obligations other than Missouri source. 025 12 Ν MO-A Part 1, Line 1S. **Interest Additions** Spouse Interest on State and Local obligations other than Missouri source. 030 Additions from 01 N MO-A Part 1, Partnership Partnership Box. '1' if Income reported from Partnership. 035 Additions from 01 Ν MO-A Part 1, Fiduciary Box. '1' if Income reported from **Fiduciary** Fiduciary. 040 Additions from S 01 Ν MO-A Part 1, S Corporation Corporation Box. '1' if Income reported from S Corporation. 045 Additions from Net 01 Ν MO-A Part 1, Net Operating Loss Box. '1' if Income Operating Loss reported from Net Operating Loss. Carryback/Carryforward. MO-A Part 1, Other Box. '1' 050 Additions from Other 01 Ν If Income reported from Source Other Source. Other Source 14 MO-A Part 1, Description 055 ΑN Description Box. Description of Other Source Income required if Other Box (Field # 050) is checked. 060 Additions Yourself 12 Ν MO-A Part 1. Line 2Y. Income reported from the sources listed above (Fields

				# 030 through 050). Must be Positive Number.	
065	Additions Spouse	12	N	MO-A Part 1, Line 2S. Income reported from the sources listed above (Fields # 030 through 050). Must be Positive Number.	
070	Non-qualified Distribution from Missouri Savings for Tuition Program (MO\$T) Yourself	12	N	MO-A Part 1, Line 3Y. Non- qualified Distribution received from Missouri Savings for Tuition Program.	
075	Non-qualified Distribution from Missouri Savings for Tuition Program (MO\$T) Spouse	12	N	MO-A Part 1, Line 3S. Non- qualified Distribution received from Missouri Savings for Tuition Program.	
080	Depreciation Adjustment Yourself	12	N	MO-A Part 1, Line 4Y.	
085	Depreciation Adjustment Spouse	12	N	MO-A Part 1, Line 4S.	
090	Interest Subtractions Yourself	12	N	MO-A Part 1, Line 6Y. Interest from exempt Federal obligations included in Federal Adjusted Gross Income.	
095	Interest Subtractions Spouse	12	N	MO-A Part 1, Line 6S. Interest from exempt Federal obligations included in Federal Adjusted Gross Income.	
100	State Refund Yourself	12	N	MO-A Part 1, Line 7Y. From any State Income Tax refund included in Federal Adjusted Gross Income.	
105	State Refund Spouse	12	N	MO-A Part 1, Line 7S. From any State Income Tax refund included in Federal Adjusted Gross Income.	
110	Subtractions from Partnership	01	N	MO-A Part 1, Partnership Box. '1' if Income reported from Partnership.	
115	Subtractions from Fiduciary	01	N	MO-A Part 1, Fiduciary Box. '1' if Income reported from Fiduciary.	
120	Subtractions from S Corporation	01	N	MO-A Part 1, S Corporation Box. '1' if Income reported from S Corporation.	
125	Subtractions from Railroad Retirement Benefits	01	N	MO-A Part 1, Railroad Retirement Benefits Box. '1' if Income reported from Railroad Retirement Benefits.	

130	Subtractions from Other Source	01	N	MO-A Part 1, Other Box. '1' if Income reported from Other Source.	
135	Other Source Description	14	AN	MO-A Part 1, Description Box. Description of Other Source Income required if Other Box (Field # 130) is checked.	
140	Subtractions Yourself	12	N	MO-A Part 1, Line 8Y. Income reported from the sources listed above (Fields # 110 through 130).	
145	Subtractions Spouse	12	N	MO-A Part 1, Line 8S. Income reported from the sources listed above (ELF Form # 110 through 130).	
150	Exempt contributions to, or earnings from the Missouri Savings for Tuition Program (MO\$T) Yourself	12	N	MO-A Part 1, Line 9Y. Exempt contributions made to, or earnings from the Missouri Savings for Tuition Program, not to exceed \$8,000 per taxpayer or MAGI for taxpayer.	
155	Exempt contributions to, or earnings from the Missouri Savings for Tuition Program (MO\$T) Spouse	12	Z	MO-A Part 1, Line 9S. Exempt contributions made to, or earnings from the Missouri Savings for Tuition Program, not to exceed \$8,000 per taxpayer or MAGI for taxpayer.	
160	Missouri Depreciation Basis Adjustment (Yourself)	12	N	MO-A Part 1, Line 10Y.	
165	Missouri Depreciation Adjustment (Spouse)	12	N	MO-A Part 1, Line 10S.	
170	Total Federal Itemized Deductions	12	N	MO-A Part 2, Line 1. From Federal Form 1040, Line 37. (ELF Form RET1040 Field 0789)	
175	Social Security Tax Yourself	12	N	MO-A Part 2, Line 2, Box 1. From Form W-2, Box 4. Cannot exceed \$5,394.	
180	Medicare Tax Yourself	12	N	MO-A Part 2, Line 2, Box 2. From Form W-2, Box 6.	
185	Social Security Tax Spouse	12	N	MO-A Part 2, Line 3, Box 1. From Form W-2, Box 4. Cannot exceed \$5,394.	
190	Medicare Tax Spouse	12	N	MO-A Part 2, Line 3, Box 2. From Form W-2, Box 6.	
195	Railroad Retirement Yourself	12	N	MO-A Part 2, Line 4, Box 1. From Form W-2, Box 14. Cannot exceed \$5,394.00 for Tier I or \$3,161.00 for	

				Tier II.	
200	Railroad Medicare	12	N	MO-A Part 2, Line 4, Box 2.	
	Yourself			From Form W-2, Box 6.	
205	Railroad Retirement	12	N	MO-A Part 2, Line 5, Box 1.	
	Spouse			From Form W-2, Box 14.	
				Cannot exceed \$5,394.00	
				for Tier I or \$3,161.00 for	
				Tier II.	
210	Railroad Medicare	12	N	MO-A Part 2, Line 5, Box 2.	
210	Spouse	12	14	From Form W-2, Box 6.	
215	Self-Employment Tax	12	N	MO-A Part 2 Line 6 From	
213	Jen-Employment rax	12	14	Federal Form 1040, Line 28.	
220	State and Local	12	N		
220		12	IN	MO-A Part 2 Line 8. From	
	Income Taxes			Federal Form 1040,	
				Schedule A, Line 5.	
225	Kansas City/St. Louis	12	N	MO-A Part 2 Line 9. From	
	Earnings Tax			MO-A Part 1 Line 9, the	
	J. J.			amount that was Kansas	
				City/St. Louis Earnings Tax.	
230	Net State Income	12	N	MO-A Part 2 Line 10. From	
	Taxes			Form MO-A Line 8 Minus	
	Takes			Line 9 Else Line 8 from	
				Worksheet. (Field 220 less	
				The state of the s	
235	Missouri Itemized	12	N	225 else 275) MO-A Part 2 Line 11. MO-A	
235		12	IN		
	Deductions			Part 2 Line 7 (Field 170 Plus	
				175 Plus 180 Plus 185 Plus	
				190 Plus 195 Plus 200 Plus	
				205 Plus 210 Plus 215)	
				Minus Line 10 (Field 230).	
240	Worksheet for Part 2,	12	N	MO-A Worksheet for Part 2,	
	Line 1			Line 1. From Federal Form	
				1040, worksheet, Page A-6,	
				Line 3 of instructions. If 0	
				or negative, Enter 0.	
245	Worksheet for Part 2,	12	N	MO-A Worksheet for Part 2,	
	Line 2			Line 2. From Federal Form	
				1040, Page A-6, Line 9 of	
				instructions.	
250	Worksheet for Part 2,	12	N	MO-A Worksheet for Part 2,	
	Line 3			Line 3. From Federal Form	
				1040, Schedule A, Line 5.	
				(ELF SCHbbA Field 90)	
255	Worksheet for Part 2,	12	N	MO-A Worksheet for Part 2,	
	Line 4	_		Line 4. The amount of Line	
				3 that was Kansas City/St.	
				Louis earnings tax.	
260	Worksheet for Part 2,	12	N	MO-A Worksheet for Part 2,	
200	Line 5	12	14	Line 5. From MO-A	
	LITIC J			Worksheet for Part 2, Line 3	
				Minus Line 4. (Field 250	
				less Field 255)	

265	Worksheet for Part 2, Line 6	12	N	MO-A Worksheet for Part 2, Line 6. From MO-A Worksheet for Part 2, Line 5 Divided by Line 1. (Field 260 divided by Field 240)	
270	Worksheet for Part 2, Line 7	12	N	MO-A Worksheet for Part 2, Line 7. From MO-A Worksheet for Part 1, Line 2 Multiplied by Line 6. (Field 245 Multiplied by Field 265)	
275	Worksheet for Part 2, Line 8	12	N	MO-A Worksheet for Part 2, Line 8. From MO-A Worksheet Line 5 Minus Line 7. (Field 260 less Field 270) If applicable, this amount is carried to MO-A Part 2, Line 10 (Field # 230).	
280		12	N	No Entry	
285		12	N	No Entry	
290	Missouri Adjusted Gross Income	12	N	MO-A Part 3, Line 1. From MO-1040, Line 6 (ELF Form MO1040 # 380 Plus 385).	
295	Taxable Social Security	12	N	MO-A Part 3, Line 2. From Federal Form 1040, Line 20B. (ELF Form RET1040 Field 557)	
300	Modified Missouri Adjusted Gross Income	12	N	MO-A Part 3, Line 3. MO-A Line 1 Minus Line 2. (Field 290 less Field 295)	
305	Filing Status Deduction	12	N	MO-A Part 3, Line 4. From MO-1040 Line 9. If Filing Status is '1', '6', or '7' Value = '25000' Else if Filing Status is '3' Value = '32000 Else if Filing Status is '4' or '5' Value = '16000'.	
310	Pension Qualification	12	N	MO-A Part 3, Line 5. From MO-A Line 3 Minus Line 4. Must be >=0. If Line 5 >\$6,000 or \$12,000 if filing combined, you do not qualify for pension exemption.	
315	Taxable Pension Yourself	12	N	MO-A Part 3, Line 6Y. From Your private or government pension portion of Federal form 1040, Lines 15B and 16B.	
320	Taxable Pension Spouse	12	N	MO-A Part 3, Line 6S. From the Spouse's private or government pension portion of Federal Form 1040, Line	

				15B and 16B.	
325	Allowable Pension	12	N	MO-A Part 3, Line 7Y. From	
	Exemption Yourself			MO-A Part 3 Line 6Y or	
				\$6,000, whichever is less.	
330	Allowable Pension	12	N	MO-A Part 3, Line 7S. From	
	Exemption Spouse			MO-A Part 3 Line 6S or	
				\$6,000, whichever is less.	
335	Combined Pension	12	N	MO-A Part 3, Line 8. From	
	Exemption			MO-A Part 3, Line 7Y Plus	
				<b>7</b> S.	
340	Total Pension	12	N	MO-A Part 3, Line 9. From	
	Exemption			MO-A Part 3, Line 8 Minus	
				Line 5. Field 335 less 310.	
	Record Terminus		AN	<b>'</b> \$'	

End of Form MO-A

## Form MO-CR

Note: The '1' indicator must be set in the Generic record when using this form (Field # 305-19 and/or 305-20). Two occurrences of the MO-CR will be allowed. Taxpayer and Spouse are reported on the same form with additional state credit reported on the second occurrence.

New? Field No. Field ID Length Type Description/Value More Info?

		Duta Causat	0.4	LNI	(manual Manialala Lamada
		Byte Count	04	N	'nnnn' Variable Length
		Decord Continol	0.4	A N I	record
	000	Record Sentinel	04	AN	
	000	Record ID	00	A N I	See Sub-Values
	000-1	Form ID	08	AN	'FRMMOCR1'
	000-2	Filler	02	AN	Blanks
	000-3	Form Occurrence	02	N	'01' Through '02'
	000-4	Page Number	05	AN	'PG01b'
	000-5	SSN of Primary	09	N	SSN of Taxpayer. Must
1/50	045	Taxpayer	0.1		match Federal return
YES 061703	015	CR Indicator Yourself	01	N	'1' if CR is attached for Primary Taxpayer. Must match (ELF # 305-19)
YES 061703	020	CR Indicator Spouse	01	N	'1' if CR is attached for Secondary Taxpayer. Must match (ELF # 305-20)
YES 061703	025	Missouri Adjusted Gross Income Yourself	12	N	MO-CR Line 1Y. From MO-1040, Line 5Y. (Elf Form # 380).
YES 061703	030	Missouri Adjusted Gross Income Spouse	12	N	MO-CR Line 1S. From MO-1040, Line 5S. (Elf Form #385).
YES 061703	035	Missouri Income Tax Yourself	12	N	MO-CR Line 2Y. From MO-1040, Line 24Y. (Elf Form # 485).
YES 061703	040	Missouri Income Tax Spouse	12	N	MO-CR Line 2S. From MO-1040, Line 24S. (Elf Form # 490).
YES 061703	045	State Yourself	02	AN	Use Standard Postal Abbreviation
YES 061703	050	State Spouse	02	AN	Use Standard Postal Abbreviation
YES 061703	055	Non-Missouri Wages Yourself	12	N	MO-CR Line 3Y. From Non-Missouri Sources.
YES 061703	060	Non-Missouri Wages Spouse	12	N	MO-CR Line 3S. From Non-Missouri Sources.
YES 061703	065	Other Income Yourself	12	N	MO-CR Line 4Y. Other sources of Non-Missouri Income.
YES 061703	070	Other Income Spouse	12	N	MO-CR Line 4S. Other sources of Non-Missouri Income.
YES	075	Related	12	N	MO-CR Line 6Y. From

061703		Adjustments Yourself			Federal Form 1040 Line 33.	
YES 061703	080	Related Adjustments Spouse	12	N	MO-CR Line 6S. From Federal Form 1040 Line 33.	
YES 061703	085	Net Income Yourself	12	N	MO-CR Line 7Y. From MO-CR Line 3Y Plus Line 4Y Minus Line 6Y.	
YES 061703	090	Net Income Spouse	12	N	MO-CR Line 7S. From MO-CR Line 3S Plus Line 4S Minus Line 6S.	
YES 061703	095	Percentage of Income Taxed by Other State Yourself	12	N	MO-CR Line 8Y. From MO-CR Line 7Y Divided by MO-CR Line 1Y.	
YES 061703	100	Percentage of Income Taxed by Other State Spouse	12	N	MO-CR Line 8S. From MO-CR Line 7S Divided by MO-CR Line 1S.	
YES 061703	105	Maximum Credit Yourself	12	N	MO-CR Line 9Y. From MO-CR Line 2Y Multiplied by MO-CR Line 8Y.	
YES 061703	110	Maximum Credit Spouse	12	N	MO-CR Line 9S. From MO-CR Line 2S Multiplied by MO-CR Line 8S.	
YES 061703	115	Taxes Paid to Other State Yourself	12	N	MO-CR Line 10Y. From Income tax paid to other State on the Amount of MO-CR, Line 7Y.	
YES 061703	120	Taxes Paid to Other State Spouse	12	N	MO-CR Line 10S. From Income tax paid to other State on the Amount of MO-CR, Line 7S.	
YES 061703	125	Credit Yourself	12	N	MO-CR Line 11Y. From Line 9Y (105) or Line 10Y (115) Whichever is Less.	
YES 061703	130	Credit Spouse	12	N	MO-CR Line 11S. From Line 9S (110) or Line 10S (120) Whichever is Less.	
		Record Terminus	01	AN	<b>'\$'</b>	

End of Form MO-CR.

## **Form MO-NRI**

Note: The '1' indicator must be set in the Generic record when using this form (Field # 305-21 Or 305-22). One MO-NRI will be allowed, which can accommodate both the Primary and the Secondary Taxpayer.

New? Field No. Field ID Length Type Description/Value More Info?

		Byte Count	04	N	'nnnn' Variable Length record
		Record Sentinel	04	AN	'!!!!'
00	00	Record ID			See Sub-Values
00	00-1	Form ID	08	AN	'FRMMONRI'
	00-2	Filler	02	AN	Blanks
00	00-3	Form Occurrence	02	N	'01'
00	00-4	Page Number	05	AN	'PG01b'
00	00-5	SSN of Primary	09	N	SSN of Taxpayer. Must
		Taxpayer			match Federal return
01	15	NRI Indicator Yourself	01	N	'1'. Must match (ELF # 305-21).
02	20	NRI Indicator Spouse	01	N	'1'. Must match (ELF # 305-22).
02	25	NRI Status Yourself	01	N	MO-NRI Part A. '1' if Non- Resident of Missouri, '2' if Part-Year Missouri Resident, or '3' if Military Non-Resident.
03	30	NRI Status Spouse	01	N	MO-NRI Part A. '1' if Non- Resident of Missouri, '2' if Part-Year Missouri Resident, or '3' if Military Non-Resident.
03	35	NRI Resident State Yourself	02	AN	MO-NRI Part A, Line 1Y. Resident State. Use Standard Postal Abbreviation. Required if NRI Status (025) above is '1'.
04	10	NRI Resident State Spouse	02	AN	MO-NRI Part A, Line 1S. Resident State. Use Standard Postal Abbreviation. Required if NRI Status (030) above is '1'.
04	15	Part-Year Beginning Date Yourself	8	D	MO-NRI Part A, Line 2B. Beginning date of Part- Year Resident, in format of CCYYMMDD. Required if NRI Status above (025) is '2'.
05	50	Part-Year Ending Date Yourself	8	D	MO-NRI Part A, Line 2B. Ending date of part-year Resident, in format of

				CCYYMMDD. Required if NRI Status above (025) is '2'.
055	Part-Year Beginning Date Spouse	8	D	MO-NRI Part A, Line 2B. Beginning date of Part- Year Resident, in format of CCYYMMDD. Required if NRI Status above (030) is '2'.
060	Part-Year Ending Date Spouse	8	D	MO-NRI Part A, Line 2B. Ending date of part-year Resident, in format of CCYYMMDD. Required if NRI Status above (030) is '2'.
065	Missouri Wages Yourself	12	N	MO-NRI Part B, Line 1. From Missouri Wages, Else if using MO-NRI, Part C, From Line U.
070	Missouri Wages Spouse	12	N	MO-NRI Part B, Line 1. From Missouri Wages, Else if using MO-NRI, Part C, From Line U.
075	Total Adjusted Gross Income Yourself	12	N	MO-NRI Part B, Line 2. From MO-1040, Line 5Y or from Federal form if NRI Status above (025) is '3'.
080	Total Adjusted Gross Income Spouse	12	N	MO-NRI Part B, Line 2. From MO-1040, Line 5S or from Federal form if NRI Status above (030) is '3'.
085	Missouri Income Percentage Yourself	12	N	MO-NRI Part B, Line 3. From MO-NRI Part B, Line 1 Divided by Line 2. Cannot exceed '100'. Amount is carried to MO- 1040, Line 27Y. (Elf Form # 495).
090	Missouri Income Percentage Spouse	12	N	MO-NRI Part B, Line 3. From MO-NRI Part B, Line 1 Divided by Line 2. Cannot exceed '100'. Amount is carried to MO- 1040, Line 27S. (Elf Form # 500).
095	Wages Salaries Tips Yourself	12	N	MO-NRI Part C, Line A. MO Source From Federal Form 1040, Line 7.
100	Wages Salaries Tips Spouse	12	N	MO-NRI Part C, Line A. MO Source From Federal Form 1040, Line 7.

105	Taxable Interest Income Yourself	12	N	MO-NRI Part C, Line B. MO Source From Federal Form 1040, Line 8A.
110	Taxable Interest Income Spouse	12	N	MO-NRI Part C, Line B. MO Source From Federal Form 1040, Line 8A.
115	Dividend Income Yourself	12	N	MO-NRI Part C, Line C. MO Source From Federal Form 1040, Line 9.
120	Dividend Income Spouse	12	N	MO-NRI Part C, Line C. MO source From Federal Form 1040, Line 9.
125	State and Local Income Tax Refunds Yourself	12	N	MO-NRI Part C, Line D. MO Source From Federal Form 1040, Line 10.
130	State and Local Income Tax Refunds Spouse	12	N	MO-NRI Part C, Line D. MO Source From Federal Form 1040, Line 10.
135	Alimony Received Yourself	12	N	MO-NRI Part C, Line E. MO Source From Federal Form 1040, Line 11.
140	Alimony Received Spouse	12	N	MO-NRI Part C, Line E. MO Source From Federal Form 1040, Line 11.
145	Business Income or Loss Yourself	12	N	MO-NRI Part C, Line F. MO Source From Federal Form 1040, Line 12.
150	Business Income or Loss Spouse	12	N	MO-NRI Part C, Line F. MO Source From Federal Form 1040, Line 12.
155	Capital gain or Loss Yourself	12	N	MO-NRI Part C, Line G. MO Source From Federal Form 1040, Line 13.
160	Capital gain or Loss Spouse	12	N	MO-NRI Part C, Line G. MO Source From Federal Form 1040, Line 13.
165	Other Gains or losses Yourself.	12	N	MO-NRI Part C, Line H. MO Source From Federal Form 1040, Line 14.
170	Other Gains or losses Spouse.	12	N	MO-NRI Part C, Line H. MO Source From Federal Form 1040, Line 14.
175	Taxable IRA distributions Yourself	12	N	MO-NRI Part C, Line I. MO Source From Federal Form 1040, Line 15b.
180	Taxable IRA distributions Spouse	12	N	MO-NRI Part C, Line I. MO Source From Federal Form 1040, Line 15b.
185	Taxable Pension and Annuities Yourself	12	N	MO-NRI Part C, Line J. MO Source From Federal Form 1040, Line 16B.
 190	Taxable Pension and	12	N	MO-NRI Part C, Line J.

	Annuities Spouse			MO Source From Federal Form 1040, Line 16B.
195	Rents, Royalties, Partnerships, S Corporations, Trusts, etc Yourself.	12	N	MO-NRI Part C, Line K. MO Source From Federal Form 1040, Line 17.
200	Rents, Royalties, Partnerships, S Corporations, Trusts, etc Spouse.	12	N	MO-NRI Part C, Line K. MO Source From Federal Form 1040, Line 17.
205	Farm Income or Loss Yourself	12	N	MO-NRI Part C, Line L. MO Source From Federal Form 1040, Line 18.
210	Farm Income or Loss Spouse	12	N	MO-NRI Part C, Line L. MO Source From Federal Form 1040, Line 18.
215	Unemployment Compensation Yourself	12	N	MO-NRI Part C, Line M. MO Source From 1040, Line 19.
220	Unemployment Compensation Spouse	12	N	MO-NRI Part C, Line M. MO Source From Federal Form 1040, Line 19.
225	Taxable Social Security Benefits Yourself	12	N	MO-NRI Part C, Line N. MO Source From Federal Form 1040, Line 20b.
230	Taxable Social Security Benefits Spouse	12	N	MO-NRI Part C, Line N. MO Source From Federal Form 1040, Line 20b.
235	Other Income Yourself	12	N	MO-NRI Part C, Line O. MO Source From Federal Form 1040, Line 21.
240	Other Income Spouse	12	N	MO-NRI Part C, Line O. MO Source From Federal Form 1040, Line 21.
245	Federal Adjustments to Income Yourself	12	N	MO-NRI Part C, Line Q. MO Source From Federal Form 1040, Line 33.
250	Federal Adjustments to Income Spouse	12	N	MO-NRI Part C, Line Q. MO Source From Federal Form 1040, Line 33.
255	Missouri Income Yourself	12	N	MO-NRI Part C, Line U. MO Source From MO-NRI Part C, Line A Plus Line B Plus Line C Plus Line D Plus Line E Plus Line F Plus Line G Plus Line H Plus Line I Plus Line J Plus Line K Plus Line L Plus Line M Plus Line N Plus Line O Minus Line Q Plus MO-1040 Line 2S or Line 2Y Minus MO-1040 Line 4S or 4Y(if MO

				Source). Amount is carried to MO-NRI, Part B, Line 1.	
260	Missouri Income Spouse	12	N	MO-NRI Part C, Line U. From MO-NRI Part C, Line A Plus Line B Plus Line C Plus Line D Plus Line E Plus Line F Plus Line G Plus Line H Plus Line I Plus Line J Plus Line K Plus Line L Plus Line M Plus Line N Plus Line O Minus Line Q Plus MO- 1040 Line 2S or Line 2Y Minus MO-1040 Line 4S or 4Y(if MO Source). Amount is carried to MO- NRI, Part B, Line 1.	
	Record Terminus	1		<b>'\$</b> '	

End of Form MO-NRI

## **Form MO-PTS**

Note: The '1' indicator must be set in the Generic record when using this form (Field # 305-24). One MO-PTS will be allowed per return.

New? Field No. Field ID Length Type Description/Value More Info?

	Byte Count	04	N	'nnnn' Variable Length	
	Record Sentinel	04	AN	record '!!!!'	
000	Record ID	04	AIN	See Sub-Values	
000-1	Form ID	08	AN	'FRMMOPTS'	
000-1	Filler	02	AN	Blanks	
000-2	Form Occurrence	02	N	'01'	
000-3	Page Number	05	AN	'PG01b'	
000-5	SSN of Primary	09	N	SSN of Taxpayer. Must	
000-3	Taxpayer	09	IN	match Federal return	
015	Qualification Status	1	N	MO-PTS Qualification	
015	Qualification Status		IV	Section, Check box A-D.  '1' if yourself or spouse over 65 as of December 31 and Resident for all of 2003. '2' if Yourself 100% Disabled Veteran. '3' if Yourself or Spouse 100% Disabled as Defined in Section 135.010(2), RSMo. '4' if Yourself or Spouse 60 or over as of December 31 and received surviving spouse Social Security benefits during 2003.	
020	Birth date Yourself	8	D	Birth date of first taxpayer in format Value = 'CCYYMMDD'	
025	Birth date Spouse	8	D	Birth date of Spouse in format Value = 'CCYYMMDD'	
030	Missouri Adjusted Gross Income	12	N	MO-PTS, Line 1. From MO-1040, Line 6.	
035	Social Security Benefits	12	N	MO-PTS, Line 2. From Form SSA-1099.	
040	Pension, Annuity, Dividend, or Interest.	12	N	MO-PTS Line 3. Amount not included in MAGI. (Amount From MO-A, Part 1, Line 6 would be Entered on this line.)	
045	Railroad retirement benefits	12	N	MO-PTS Line 4 (Form RRB-1099)	
050	Veteran's payments or benefits	12	N	MO-PTS Line 5.	
055	Public Relief or Assistance	12	N	MO-PTS Line 6.	

060	Non-business Losses	12	N	MO-PTS Line 7. Note: Loss From Federal 1040, Line 13.(ELF Record # 0450).	
065	Total Household Income	12	N	MO-PTS Line 8. Sum of MO-PTS Lines 1 through 7.	
070	Filing Status from MO- 1040	1	N	Generic record 305, Field 16.	
075	Married filing combined claim	12	N	MO-PTS Line 9. If filing status is Married filing combined(C), Value=\$2000 else 0.	
080	Net Household Income	12	N	MO-PTS Line 10. Subtract Line 9 from Line 8. If total is over \$25,000, Stop. No credit is allowed.	
085	Real Estate Tax Receipt Attached?	1	N	If Real Estate Tax Receipts included, Value='1'	
090	Real Estate Tax Paid	12	N	MO-PTS Line 11. Amount is total of city and county Real Estate Tax Paid for a home.	
095	MO-CRP Attached?	1	N	If MO-CRP's are included, Value='1'	
100	Total Rent	12	N	MO-CRP Line 8.	
105	Rent Paid	12	N	MO-PTS Line 12. From MO-CRP Line 8 , Multiplied by 20%.	
110	Total tax and Rent	12	N	MO-PTS Line 13. From MO-PTS Line 11 plus Line 12, or \$750, whichever is less.	
115	Property Tax Credit	12	N	MO-PTS Line 14. Line 10 and Line 13 applied to PTC Tax Table. (Refer to MO- 1040, 2003 MO Property Tax Credit Table and Instructions.) Amount is carried forward to MO- 1040, Line 37 Field #565.	
	Record Terminus	1		<b>'</b> \$'	

End of Form MO-PTS

## **Form MO-CRP**

Note: If the '1' indicator is set for the MO-CRP indicator (Unformatted PTS record, field PTS 095), this data must be included.

New? Field No. Field ID Length Type Description/Value More Info?

		Byte Count	04	N	'nnnn' Variable Length record
		Start of Record Sentinel	4	N	"!!!!"
	000	Record ID			See sub-values
	000-1	Form ID	8		'FRMMOCRP'
	000-2	Filler	2		Spaces
	000-3	Form Occurrence	2		'01' to '05'
	000-4	Page Number	5		'PG01b'
	000-5	Taxpayer SSN	9		SSN of Taxpayer. Must match Federal return.
	015	Gross Rent Paid	12	N	MO-CRP, Line 6.
Yes 090303	020	Number of Additional Persons sharing residence	1	N	If status of field 025 below is '7', value is 1, 2, or 3.
	025	Type of Rental Unit	1	N	Checkboxes A-G. '1' if Apartment, House, Mobile Home, or Duplex. '2' if Mobile Home Lot, '3' if Boarding Home or Residential Care. '4' if Skilled or intermediate nursing home. '5' if Hotel. '6' if Low Income Housing. '7' if Shared Home.
	030	Type of Rental unit Percentage	12	N	Determined as follows: Housing Not Listed Below=100%, Boarding Home=50%, Residential Care=50%, Skilled Care Nursing Home=45%, Hotel/Meals=50%, Hotel/Other=100%, Low Income Housing=100% (Rent cannot exceed 40% of Household Income), Shared Home=Percentage of home occupied by you. Additional persons sharing home: 1=50%, 2=33%, 3=25%

035	Net Rent Paid	12	N	MO-CRP Line 6 Multiplied by the percentage on MO- CRP. Line 7. Amount is carried to MO-PTS, Line 12.	
040	Rental Period From	8	D	MO-CRP Line 5 from value CCYYMMDD.	
045	Rental Period To	8	D	MO-CRP Line 5 to value CCYYMMDD.	
	Record Terminus	1		Value '\$'.	

End of Form MO-CRP

## **Real Estate Tax Receipt (MO-RET)**

Note: : If the '1' indicator is set for the MO-RET indicator (Unformatted PTS record, field PTS 085), this data must be included. This form is not produced by the state, it is produced by counties, and is unique to each county. The data below should be produced for the electronic record to emulate the necessary fields from the Real Estate Tax Receipt.

New?	Field No.	Field ID Length	Туре	Descr	iption/Value More Info?
		Byte Count	04	N	'nnnn' Variable Length record
		Start of Record Sentinel	4	N	"!!!!"
	000	Record ID			See sub-values
	000-1	Form ID	8		'FRMMORET'
	000-2	Filler	2		Spaces
	000-3	Form Occurrence	2		'01' to '02'
	000-4	Page Number	5		'PG01b'
	000-5	Taxpayer SSN	9		SSN of taxpayer. Must match Federal return.
	015	County or City issuing Receipt	4	A	County or City which issued the Tax receipt being entered. Value from Appendix A, County Code List, or first 4 letters of issuing City.
	020	Number of acres	12	N	Number of Acres listed on Receipt. (If less than 1 acre, enter 0)
	025	Percentage from worksheet	12	N	Percentage from Real Estate Tax Worksheet. Only use one per receipt. If no reduction percentage, use 100%.
	030	Tax Paid	12	N	Tax Paid on Receipt.
	035	Reduction Amount	12	N	Percentage from worksheet multiplied by tax paid. Enter here and on form MO-PTS, Line 11.
		Record Terminus	1		Value='\$'.

End of MO-RET

# **Federal Return Data**

### Insert the Federal record following the Missouri data

New? Field No. Field ID LengthType Description/Value

	N/A	Record Sentinel	04	N/A	1***
	0000	Record ID Type	06	AN	'STbbbb'
	0001	Form Number	06	AN	'0002bb'
	0002	Page Number	05	AN	'PG01b'
	0003	Primary SSN	09	N	Primary SSN of taxpayer.
	0004	Filler1	01		Blank
	0005	Form/Schedule Number	07	N	'0000001'
	010	State Code	02	AN	'MO'
	011	City Code	02	AN	No Entry
	020	Declaration Control	14	N	DCN From Federal return.
		Number			See sub-values below.
	020-1	First two Positions	02	N	'00'
	020-2	EFIN of Originator	06	N	ID of Originator of Transaction
	020-3	Batch Number	03	N	'000-999'
	020-4	Serial Number	02	N	′00-99′
Yes 060903	020-5	Year Digit	01	N	'4'
	050	Form Data	80	AN	Up to 60 Lines, 80 bytes per Line.
		Federal Return 1040 (or equivalent thru Statements.)			
	345	Form Data (Line 060)	80		
		Record Terminus	01		<i>'#'</i>

**End of Federal Record** 

## Appendix A

County Code	County	County Code	County
ADAI	ADAIR	JASP	JASPER
ANDR	ANDREW	JEFF	JEFFERSON
ARKA	ARKANSAS	JOHN	JOHNSON
ATCH	ATCHISON	KANS	KANSAS
AUDR	AUDRAIN	KENT	KENTUCKY
BARR	BARRY	KNOX	KNOX
BART	BARTON	LACL	LACLEDE
BATE	BATES	LAFA	LAFAYETTE
BENT	BENTON	LAWR	LAWRENCE
BOLL	BOLLINGER	LEWI	LEWIS
BOON	BOONE	LINC	LINCOLN
BUCH	BUCHANAN	LINN	LINN
BUTL	BUTLER	LIVI	LIVINGSTON
CALD	CALDWELL	MACO	MACON
CALL	CALLAWAY	MADI	MADISON
CAMD	CAMDEN	MARE	MARIES
CAPE	CAPE GIRARDEAU	MARO	MARION
CARR	CARROLL	MCDO	MCDONALD
CART	CARTER	MERC	MERCER
CASS	CASS CEDA CEDAR	MILL	MILLER
CHAR	CHARITON	MISS	MISSISSIPPI
CHRI	CHRISTIAN	MONI	MONITEAU
CLAR	CLARK	MONR	MONROE
CLAY	CLAY	MONT	MONTGOMERY
CLIN	CLINTON	MORG	MORGAN
COLE	COLE	NEBR	NEBRASKA
COOP	COOPER	NEWM	NEW MADRID
CRAW	CRAWFORD	NEWT	NEWTON
DADE	DADE	NODA	NODAWAY
DALL	DALLAS	OKLA	OKLAHOMA
DAVI	DAVIESS	OREG	OREGON
DEKA	DE KALB	OSAG	OSAGE
DENT	DENT	OTHE	OTHER
DOUG	DOUGLAS	OZAR	OZARK
DUNK	DUNKLIN	PEMI	PEMISCOT
FRAN	FRANKLIN	PERR	PERRY
GASC	GASCONADE	PETT	PETTIS
GENT	GENTRY	PHEL	PHELPS
GREE	GREENE	PIKE	PIKE
GRUN	GRUNDY	PLAT	PLATTE
HARR	HARRISON	POLK	POLK
HENR	HENRY	PULA	PULASKI
HICK	HICKORY	PUTN	PUTNAM
HOLT	HOLT	RALL	RALLS
HOWA	HOWARD	RAND	RANDOLPH
HOWE	HOWELL	RAY	RAY
ILLI	ILLINOIS	REYN	REYNOLDS
IOWA	IOWA	RIPL	RIPLEY
IRON	IRON	SALI	SALINE
JACK	JACKSON	SCHU	SCHUYLER

County Code	County
SCOL	SCOTLAND
SCOO	SCOTT
SHAN	SHANNON
SHEL	SHELBY
STCH	ST CHARLES
STCL	ST CLAIR
STFR	ST FRANCOIS
STCT	ST LOUIS CITY*
STCO	ST LOUIS COUNTY*
STGE	STE GENEVIEVE
STOD	STODDARD
STON	STONE
SULL	SULLIVAN
TANE	TANEY
TENN	TENNESSEE
TEXA	TEXAS
VERN	VERNON
WARR	WARREN
WASH	WASHINGTON
WAYN	WAYNE
WEBS	WEBSTER
WORT	WORTH
WRIG	WRIGHT

## Appendix B School District Numbers

District Name	Number	<u>District Name</u>	lumber
Adair Co. R-I (Novinger)	365	Calhoun R-VIII	059
Adair Co. R-II (Brashear)	045	Callao C-8	061
Adrian R-III	001	Camdenton R-III	062
Advance R-IV	002	Cameron R-I	063
Affton 101	003	Campbell R-II	064
Albany R-III	004	Canton R-V	065
Altenburg 48	005	Cape Girardeau 63	066
Alton R-IV	006	Carl Junction R-I	067
Appleton City R-II	008	Carrollton R-VII	068
Arcadia Valley R-II (Ironton)	000	Carrollton R-VII Carthage R-IX	069
Ash Grove R-IV	011	Caruthersville 18	070
Atlanta C-3	011	Cass Co. R-V	010
Aurora R-VIII	013	Cassville R-IV	071
Avanua City D. IV	014	Center 58 (Jackson County)	074
Avenue City R-IX Avilla R-XIII	015	Centerville R-I	077
	016	Central R-III (Park Hills)	480
Bakersfield R-IV	017	Centralia R-VI	079
Ballard R-II	018	Chadwick R-I	080
Bayless	019	Chaffee R-II	081
Bell City R-II	020	Charleston R-I	083
Belleview R-III	022	Chilhowee R-IV	084
Belton 124	023	Chillicothe R-II	085
Bernie R-XIII	025	Clark Co. R-I (Kahoka)	230
Bevier C-4	026	Clarksburg C-2	087
Billings R-IV	029	Clarkton C-4	880
Bismarck R-V	030	Clayton	089
Blackwater R-II	031	Clearwater R-I	090
Bloomfield R-XIV	033	Clever R-V	091
Blue Eye R-V	034	Climax Springs R-IV	092
Blue Springs R-IV	035	Clinton	093
Bolivar R-I	037	Clinton Co. R-III (Plattsburg)	397
Boncl R-X	038	Cole Camp R-I	096
Boone Co. R-IV (Hallsville)	186	Cole Co. R-I Russellville	432
Boonville R-I	039	Cole Co. R-II (RFD, Jefferson C	it)097
Bosworth R-V	040	Cole Co. R-V (Eugene)	136
Bowling Green R-I	042	Columbia 93	098
Bradleyville R-I	043	Community R-VI	099
Branson R-IV	044	Concordia R-II	101
Braymer C-4	046	Cooper Co. R-IV (Bunceton)	054
Breckenridge R-I	047	Cooter R-IV	103
Brentwood	048	Couch R-I	104
Bronaugh R-VII	049	Cowgill R-VI	105
Brookfield R-III	050	Craig R-III	106
Brunswick R-II	052	Crane R-III	107
Buchanan Co. R-IV (DeKalb)	115	Crawford Co. R-II (Cuba)	108
Bucklin R-II	053	Crawford Co. R-I (Bourbon)	041
Bunker R-III	055	Crocker R-II	109
Butler R-V	056	Crystal City 47	110
Cabool R-IV	057	Dadeville R-II	111
Cainsville R-I	058	Dallas Co. R-I (Buffalo)	112
Jan	000	Danas oo. K-1 (Danaio)	114

District Name	Nissakas	District Name	N I I
	<u>Number</u>		Number
Davis R-XII	113	Golden City R-III	171
DeSoto 73	114	Gorin R-III	172
Delta C-7 (Deering)	385	Grain Valley R-V	173
Delta R-V	116	Grandview C-4 (Jackson Co.)	174
Dent-Phelps R-III (RFD, Salen		Grandview R-II (Jefferson Co.)	
Dexter R-XI	118	Green City R-I	177
Diamond R-IV	119	Greene Co. R-VIII (Rogersville	
Dixon R-I	120	Green Forest R-II	178
Doniphan R-I	121	Green Ridge R-VIII	179
Dora R-III	122	Greenfield R-IV	180
Drexel R-IV	123	Greenville R-II	181
Dunklin R-V (Jefferson Co.)	124	Grundy Co. R-V (Galt)	182
East Buchanan Co. C-I (Gowe	r) 125	Hale R-I	184
East Carter Co. R-II (Ellsinore)	) 126	Halfway R-III	185
East Lynne 40	127	Hamilton R-II	187
East Newton Co. R-VI	128	Hancock Place	188
East Prairie R-II	129	Hannibal 60	189
El Dorado Springs R-II	131	Hardeman R-X	190
Eldon R-I	132	Hardin-Central C-2	191
Elsberry R-II	134	Harrisburg R-VIII	192
Eminence R-I	135	Harrisonville R-IX	193
Everton R-III	137	Hartville R-II	194
Excelsior Springs 40	138	Hayti R-II	195
Exeter R-VI	139	Hazelwood	196
Fair Grove R-X	140	Henry Co. R-I (Windsor)	553
Fair Play R-II	141	Hermitage R-IV	198
Fairfax R-III	142	Hickman Mills C-1	200
Fairview R-XI	144	Hickory Co. R-I (Urbana)	201
Farmington R-VII	146	Higbee R-VIII	202
Fayette R-III	147	High Point R-III	203
Ferguson–Florissant R-II	148	Hillsboro R-III	204
Festus R-VI	149	Holcomb R-III	205
Fordland R-III	151	Holden R-III	206
Forsyth R-III	152	Holliday C-2	207
Fort Osage R-I (RFD,		Hollister R-V	208
Independence)	153	Houston R-I	209
Fort Zumwalt R-II	154	Howard Co. R-II (Glasgow)	168
Fox C-6 (Arnold)	155	Howell Valley R-I	210
Francis-Howell (R-III)	156	Hudson R-IX	211
Franklin Co. R-II (New Haven)		Humansville R-IV	212
Fredericktown R-I	158	Hume R-VIII	213
Fulton 58	159	Hurley R-I	214
Gainesville R-V	160	Iberia R-V	215
Galena R-II	161	Independence 30	217
Gallatin R-V	162	Iron Co. C-4 (Viburnum)	217
Gasconade C-4 (Falcon)	163	Jackson R-II	219
Gasconade Co. R-I (Hermann)		Jasper Co. R-V	222
Gasconade Co. R-II (Owensvill Gideon 37		Jefferson C-123 (Nodaway Co.	224
Gilliam C-4	165 166	Jefferson Co. P. VII. (Fostus)	224 225
	166 167	Jefferson Co. R-VII (Festus)	
Gilman City R-IV Glenwood R-VIII	167 160	Jennings Johnson Co. R-VII	227 571
GIGHWOOD K-VIII	169	JUHISUH CU. K-VII	571

5		51.1.1.	
District Name	<u>Number</u>	<del>-</del>	<u>Number</u>
Joplin R-VIII	228	Madison C-3	287
Junction Hill C-12	229	Malden R-I	288
Kansas City 33	231	Malta Bend R-V	289
Kearney R-I	232	Manes R-V	290
Kelso C-7	233	Mansfield R-IV	291
Kennett 39	234	Maplewood-Richmond Heights	292
Keytesville R-III	235	Marceline R-V	293
King City R-I	236	Maries Co. R-I (Vienna)	524
Kingston K-14 (Washington C	co.)237	Maries Co. R-II (Belle)	021
Kingston 42 (Caldwell Co.)	238	Marion C. Early R-V (Morrisville	e)294
Kingsville R-I	239	Marion Co. R-II	295
Kirbyville R-VI	240	Marionville R-IX	296
Kirksville R-III	241	Mark Twain R-VIII	297
Kirkwood R-VII	242	Marquand-Zion R-VI	298
Knob Noster R-VIII	244	Marshall	299
Knox Co. R-I (Edina)	245	Marshfield R-I	300
Laclede Co. C-5 (RFD, Lebane	on)247	Maryville R-II	302
Laclede Co. R-I (Conway)	102	Maysville R-I	303
Ladue (St. Louis Co.)	248	McDonald Co. R-I (Anderson)	304
Lafayette Co. C-1 (Higginsvill		Meadow Heights R-II	305
Lakeland R-III (Deepwater)	<sup>251</sup>	Meadville R-IV	306
Lamar R-I	252	Mehlville R-IX	307
LaMonte R-IV	253	Meramec Valley R-III	308
LaPlata R-II	285	Mexico 59	310
Laquey R-V	254	Miami R-I (Bates Co.)	311
Laredo R-VII	255	Miami R-I (Saline Co.)	312
Lathrop R-II	257	Mid-Buchanan Co. R-V (Faucet	
Lawson R-XIV	258	Middle Grove C-1	314
Lebanon R-III	260	Midway R-I	316
Lee's Summit R-VII	261	Milan C-2	317
Leesville R-IX	262	Miller R-II	318
Leeton R-X	263	Miller Co. R-III (Tuscumbia)	511
Leopold R-III	264	Mirabile C-1	319
Lesterville R-IV	265	Missouri City 56	320
Lewis Co. C-1 (Ewing)	266	Moberly	321
	267	<u> </u>	321
Lexington R-V Liberal R-II		Monett R-I	221
	268	Moniteau Co. C-I (Jamestown)	060
Liberty 53	269 271	Moniteau Co. R-I (California) Moniteau Co. R-V (Latham)	
Licking R-VIII		` ,	256
Lincoln R-II	272	Moniteau Co. R-VI (Tipton)	507
Lindbergh R-VIII	273	Monroe City R-I	323
Linn Co. R-I (Purdin)	572	Montgomery Co. R-II	224
Livingston Co. R-III (Chula)	275	(Montgomery City)	324
Lockwood R-I	276	Montrose R-XIV	325
Lone Jack C-6	278	Morgan Co. R-I (Stover)	491
Lonedell R-XIV	279	Morgan Co. R-II Versailles)	523
Louisiana R-II	280	Mound City R-II	327
Luray 33	281	Mountain Grove R-III	328
Lutie R-VI	282	Mountain View-Birch Tree R-III	329
Macks Creek R-V	283	Mt. Vernon R-V	330
Macon Co. R-I (Macon)	284	Naylor R-II	331
Macon Co. R-IV (New Cambr	ia) 286	Neelyville R-IV	332

District Name	<u>lumber</u>	District Name	Number
Nell Holcomb R-IV	333	Osborn R-O	373
Neosho R-V	334	Osceola	374
Nevada R-V	335	Otterville R-VI	375
New Bloomfield R-III	336	Ozark R-VI	377
New Franklin R-I	337	Palmyra R-I	378
New Haven (Franklin Co.)	338	Paris R-II	379
New Madrid Co. R-I	340	Park Hill	380
New York R-IV	341	Parkway C-2	381
Newburg R-II	342	Pattonsburg R-II	382
Newtown-Harris R-III	343	Pattonville R-III	383
Niangua R-V	344	Pemiscot Co. R-III (RFD,	000
Nixa R-II	345	Caruthersville)	386
Nodaway-Holt R-VII (Graham)	346	Pemiscot Co. Special School D	
Nonresident	347	Perry Co. 32	387
Norborne R-VIII	348	Pettis Co. R-V (Hughesville)	389
Normandy	349	Pettis Co. R-XII (RFD, Sedalia	
North Andrew Co. R-VI	347	Phelps Co. R-III (Edgar Spring	
(Rosendale)	350	Pierce City R-VI	391
North Callaway R-I	330	Pike Co. R-III (Clarksville)	392
(Kingdom City)	351	Pilot Grove C-4	393
North Daviess R-III	220	Plainview R-VIII	394
North Harrison R-III	220	Plato R-V	394 395
	353		396
(Eagleville)		Platte Co. R-III (Platte City)	
North Marsar Co. D. III. (Marsar	354	Pleasant Hans D.VI	398
North Mercer Co. R-III (Mercer	) 300	Pleasant Hope R-VI	399
North Nodaway Co. R-VI	25/	Pleasant View R-VI	400
(Hopkins)	356	Polo R-VII	401
North Pemiscot Co. R-I (Wardel	- T	Poplar Bluff R-I	402
North Platte Co. R-I (Dearborn)	358	Portageville	574
North St. Francois Co. R-I	252	Potosi R-III	403
(Bonne Terre)	352	Prairie Home R-V	404
North Wood R-IV	359	Princeton R-V	405
Northeast Nodaway Co. R-V		Pulaski Co. R-IV (Richland)	420
(Ravenwood)360		Purdy R-II	406
Northeast Randolph Co. R-IV		Putnam Co R-1	516
(Cairo)	361	Puxico R-VIII	407
Northeast Vernon Co. R-I		Ralls Co. R-II (Center)	408
(Walker)	526	Raymondville R-VII	410
Northwest R-I (House Springs)	362	Raymore-Peculiar R-II	411
Northwestern R-I (Mendon)	363	Raytown C-2	412
Norwood R-I	364	Reeds Spring R-IV	413
Oak Grove R-VI	366	Renick R-V	414
Oak Hill R-I	367	Republic R-III (Gatewood)	415
Oak Ridge R-VI	368	Revere C-3	416
Odessa R-VII	369	Rich Hill R-IV	417
Oran R-III	370	Richards R-V	418
Orearville R-IV	371	Richland R-I (Stoddard Co.)	419
Oregon-Howell R-III	246	Richmond R-XVI	421
Orrick R-XI	372	Richwoods R-VII	422
Osage Co. R-I (Chamois)	082	Ridgeway R-V	423
Osage Co. R-II (Linn)	274	Ripley Co. R-III (Gatewood)	164
Osage Co. R-III (Westphalia)	544	Ripley Co. R-IV (Doniphan)	424
3 (1)		. 3	

District Name	<u>Number</u>	District Name	<u>Number</u>
Risco R-II	425	Spokane R-VII	473
Ritenour	426	Spring Bluff R-XV	474
Riverview Gardens	427	Springfield R-XII	475
Rock Port R-II	428	St. Charles R-VI	476
Rockwood R-VI	429	St. Charles Co. R-V	
Rolla 31	430	(Orchard Farm)	477
Roscoe C-I	431	St. Clair R-XIII	478
Salem R-80	434	St. Elizabeth R-IV	479
Salisbury R-IV	435	St. James R-I	481
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